Office of the Commissioner of Lobbying of Canada

2017–18

Departmental Plan

The Honourable Scott Brison, PC, MP
President of the Treasury Board

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Cat. No. Lo2-3/2017E-PDF
ISSN 2292-5341

Aussi offert en français sous le titre :
Plan ministériel, 2017-2018 - Commissariat au lobbying du Canada

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Commissioner's message

Our 2017–18 Departmental Plan provides parliamentarians and Canadians with information on what we do and the results we are trying to achieve during the upcoming year. To improve reporting to Canadians, we are introducing a new, simplified report to replace the Report on Plans and Priorities.

The title of the report has been changed to reflect its purpose: to communicate our annual performance goals and the financial and human resources forecast to deliver those results. The report has also been restructured to tell a clearer, more straightforward and balanced story of the actual results we are trying to achieve, while continuing to provide transparency on how tax payers' dollars will be spent. We describe our programs and services for Canadians, our priorities for 2017–18, and how our work will fulfill our departmental mandate commitments and the government's priorities.

My Office is a first-wave adopter of the Departmental Results Framework and I am pleased to be the first Agent of Parliament to fully report under the Policy on Results. Transparency and accountability in the lobbying of public office holders contribute to confidence in the integrity of government decision making. I am pleased to share our plans for this fiscal year.

The purpose of the Lobbying Act is to ensure that federal lobbying activities are transparent. The Lobbyists' Code of Conduct outlines ethical guidelines for lobbyists. My mandate is threefold: maintaining a registry of lobbyists that is accessible to Canadians; fostering awareness of the requirements of the Lobbying Act; and ensuring compliance with the Lobbying Act and the Lobbyists' Code of Conduct.

My focus continues to be on initiatives that are cost-effective and offer value-for-money for Canadians and improve the efficiency of our operations. For this reason I will expand the use of technology to improve services and transparency in a cost-effective manner.

There will be three main areas of focus in the upcoming fiscal year.

First, I will invest to improve the accessibility and usability of the Registry of Lobbyists and my website. A program to make both work better on cell phones and tablets will be completed. At the same time, I will incorporate more plain language into the website. New features will be added to the Registry, including better search functions.

Second, I will evaluate my Outreach and Education program. This evaluation may offer avenues for improvement. I will also work to ensure consistency in my outreach and education activities. The goal is to improve compliance and transparency.

Third, I will implement a strategy to improve information management and information technology. The goal is to improve the efficiency of our services. Once in place, it will also support investigations.

My seven-year term ended in June 2016 but I have been Commissioner for almost nine years. I was interim Commissioner for a year before being appointed. My appointment has been

extended twice until June 2017 to allow for the selection of a new Commissioner. I am proud of all that I have accomplished. I have built a strong team of professionals that is committed to upholding the Lobbying Act.

I am confident that the new Commissioner will continue to benefit from the support of my professional team.

Karen E. Shepherd
Commissioner of Lobbying

Plans at a glance

In this fiscal year, the Office of the Commissioner of Lobbying will use technology to improve its operations. The goals are to improve services to Canadians while making the operations more cost-effective.

The Registry of Lobbyists and the website will be revised to improve their accessibility and usability. Two main improvements will be using plain language and making the Registry work better on cell phones and tablets. There will also be new features added to the Registry to improve the user experience such as more effective search functions.

The Office will evaluate its Outreach and Education program. This may identify areas for improvement. The Office will also work to ensure consistency in its awareness efforts. These are intended to promote compliance and increase transparency.

The Office will implement an information management and information technology strategy. This will help the Office improve its operations and offer more efficient services. This strategy will also support investigations.

For more information on the Office of the report Commissioner of Lobbying's plans, priorities and planned results, see the "Planned results" section of this report.

Raison d'être, mandate and role: who we are and what we do

Raison d'être

The Commissioner of Lobbying of Canada is an Agent of Parliament. The Commissioner reports to the House of Commons and the Senate.

The Office of the Commissioner of Lobbying's role is to regulate lobbyists. The Lobbying Act and the Lobbyists' Code of Conduct let Canadians see who is lobbying at the federal level. This helps to increase transparency and promote ethical standards in lobbying.

The President of the Treasury Board tables the Office's Departmental Plan and Departmental Results Report in Parliament. Visit the Office's website[i] for more information.

Mandate and role

For more general information about the department, see the "Supplementary information" section of this report.

Operating context: conditions affecting our work

The next statutory five-year review of the Lobbying Act could be launched in 2017. The timing and extent of the review is determined and controlled by Parliament. The Office will participate in the review as required. The review and subsequent implementation of changes to the Act may require a reallocation of resources within the Office. This might affect the delivery of priorities identified in this plan.

The Commissioner's mandate ended at the end of June 2016 and has since been extended twice until June 30, 2017 to allow for the selection of a new Commissioner. The selection process is being carried out by the Privy Council Office.

The Deputy Commissioner is retiring at the end of March 2017. The position will not be filled on an indeterminate basis in order to provide the new Commissioner with the flexibility to staff the position.

Key risks: things that could affect our ability to achieve our plans and results

Key Risks

Risk	Risk response strategy	Link to the department's Core Responsibilities
Information Technology Security	This risk was identified as a result of an internal audit of the Lobbyists Registration System (LRS). A Corporate Security Plan was developed in response to the audit finding. This includes an IT Security Plan. The LRS application was migrated to the Office of the Privacy Commissioner of Canada (OPC) in 2015–16. The Office has expanded the service agreement with the OPC to provide a protected environment for all of its IT infrastructure and systems.	Ensure transparency and accountability in the lobbying of public office holders in order to contribute to confidence in the integrity of government decision making
Integrity and accessibility of the Lobbyists Registration System (LRS)	It is important that information be posted in the Registry on a timely basis. The Office is improving the integrity of the information in the Registry by educating lobbyists about the timelines for submitting monthly communication reports. The goal is to improve the timeliness of disclosures by lobbyists. The Office will conduct a review of the application's source code. This will help identify essential development and maintenance tasks and prioritize improvements. New registration and search features will be developed to further improve the user experience.	Ensure transparency and accountability in the lobbying of public office holders in order to contribute to confidence in the integrity of government decision making
Lobbyists fail to comply with the Lobbying Act because they do not understand the requirements	The Office will continue to improve compliance verification processes and continue to implement a new case management system. The Office takes a proactive approach to compliance across all programs by bringing together education, registration, investigation, policy and IT expertise. This helps to identify and implement more strategic compliance efforts.	Ensure transparency and accountability in the lobbying of public office holders in order to contribute to confidence in the integrity of government decision making

A number of IT security risks have been identified with respect to the Registry of Lobbyists and other information systems. Potential implications include a loss of confidence in the information contained in the Registry. The Office continues to strengthen its management accountability framework to mitigate these risks. The selection of the Office of the Privacy Commission (OPC) as our new service provider to host the LRS in 2015–16 has provided a secure platform that is capable of hosting all the Office's IM/IT systems.

In 2017–18, the Office will continue to implement its IM/IT strategy to enhance its infrastructure and allow for greater integration of its systems. This will help to streamline information management and business processes.

The integrity of the Registry data and easy access by Canadians are paramount to ensuring the transparency of lobbying activities. The Office reviews and approves lobbyists' registrations and ensures that the Registry is available with minimum system interruptions. The migration of the LRS platform to the OPC in 2015–16 enabled the Office to address essential maintenance issues that had been deferred.

In 2016–17, the Office reviewed and documented the LRS application's source code. This year, we will implement the recommendations of the source code review, provide better database support, and consider new registration and search features to improve the users' experience.

Individuals, organizations and corporations may fail to register because they are not aware that the Lobbying Act applies to them. In 2017–18, the Office will continue to improve compliance verification processes and the proactive approach to compliance across all programs. The Compliance Advisory Team will continue to lead compliance verification projects. This includes recommending approaches to improve compliance with the Lobbying Act and the Lobbyists' Code of Conduct. This team brings together employees from across the organization with education, registration, investigation, policy and IT expertise.

The Office will evaluate the effectiveness of its outreach and education activities. The evaluation builds on previous work that has set out the expected results for the Outreach and Education program, the program logic, and plans for monitoring and evaluation. The Office has added social media to its outreach and education activities.

An Audit and Evaluation Committee (AEC) was established in 2009 as an independent advisory committee to the Commissioner of Lobbying. The AEC provides objective advice and recommendations to the Commissioner regarding management, control and governance frameworks and processes. The AEC meets four times a year.

Planned results: what we want to achieve this year and beyond

Core Responsibility

Ensure transparency and accountability in the lobbying of public office holders in order to contribute to confidence in the integrity of government decision making

Description

The purpose of the Lobbying Act and the Lobbyists' Code of Conduct is to assure the Canadian public that lobbying is done transparently and with the highest ethical standards with a view to enhancing public confidence and trust in the integrity of government decision making. The mandate of the Commissioner of Lobbying is to establish and maintain the Registry of Lobbyists, develop and implement educational programs to foster awareness about the Act and the Code, and ensure compliance with the Act and the Code.

Planning Highlights

In 2017–18, the Office will make greater use of technology to improve client service and increase transparency for Canadians.

The Office will make the Registry of Lobbyists more mobile-friendly and continue to improve its functionality. The Office will also undertake a Web Renewal Process to modernize the website in order to make it more accessible and user-friendly by incorporating plain language and adapting it to mobile devices.

The Office will implement the recommendations from a review of the Lobbyists Registration System in order to improve functionality and consider new registration and search features.

The Office will complete the evaluation of the Outreach and Education program and implement approved recommendations on how to improve its outreach activities.

The Office will continue work to reduce non-compliance through an integrated approach to increase awareness.

Planned results

Departmental Result	Departmental Result Indicator	Target	Date to achieve target	2015–16 Actual result
Lobbyists register and report their lobbying activities in accordance with the Lobbying Act.	Number of lobbyists active during the fiscal year	8,400	March 31, 2018	8,494
	Number of registration activities during the fiscal year	22,000	March 31, 2018	20,857

Departmental Result	Departmental Result Indicator	Target	Date to achieve target	2015–16 Actual result
Canadians access information about lobbying activities through the Registry of Lobbyists.	Number of times Registry information is accessed during the fiscal year	700,000	March 31, 2018	739,075
Outreach and education lead to new registrations	Number of new registrations during the fiscal year	1,200	March 31, 2018	1,279
Lobbyists are aware of the requirement to file accurate monthly communication reports in a timely manner	Percentage of monthly communication reports that are accurate	90%	March 31, 2018	95%
	Percentage of monthly communication reports that are filed in a timely manner	90%	March 31, 2018	92%
Individuals, corporations and organizations engaged in lobbying activity comply with the Lobbying Act and the Lobbyists' Code of Conduct	Percentage of allegations of non-compliance that are assessed	100%	March 31, 2018	100%
	Percentage of individuals, corporations and organizations subject to compliance measures that remained in compliance or demonstrated improved compliance in the subsequent 12-month period	98%	March 31, 2018	100%
	Percentage of individuals, corporations and organizations subject to verification that are found to be compliant with the Act	90%	March 31, 2018	98%
Former designated public office holders who request exemptions to the five-year prohibition on lobbying receive timely decisions in order to facilitate compliance with the Lobbying Act	Percentage of exemption reviews for which the letter of intent is completed within 60 days	100%	March 31, 2018	93%

Budgetary Financial Resources (dollars)

2017–18 Main Estimates	2017–18 Planned spending	2018–19 Planned spending	2019–20 Planned spending
3,061,393	3,061,393	3,061,393	3,061,393

Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2018–19 Planned full-time equivalents	2019–20 Planned full-time equivalents
22	22	22

Internal Services

Description

Internal Services are those groups of related activities and resources that the federal government considers to be services in support of programs and/or required to meet corporate obligations of an organization. Internal Services refers to the activities and resources of the 10 distinct service categories that support Program delivery in the organization, regardless of the Internal Services delivery model in a department. The 10 service categories are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; and Acquisition Services.

Given the mandate of the Office of the Commissioner of Lobbying to develop and implement educational programs to foster public awareness of the requirements of the Lobbying Act, Communications Services are not included in Internal Services, but rather form part of the Outreach and Education program.

Planning Highlights

The Office will continue to strengthen its management accountability framework, including planning and reporting instruments such as its: Performance Measurement Framework and Strategy; Integrated Business and Human Resources Plan; Information Management/Information Technology Strategic Plan; Corporate Risk Profile; and Security and Business Continuity Plans.

The Office will continue to collaborate with counterparts in the offices of other Agents of Parliament. In 2016, the Office expanded its service agreement with the Office of the Privacy Commissioner with respect to hosting IT services. The Office will implement its IM/IT strategy to streamline internal operations and procedures, and support more efficient and effective delivery of the Commissioner's mandate. This will help to establish a strategy to improve business intelligence opportunities and support reviews and investigations through a better integration of the case management system with other Office activities and applications.

Budgetary Financial Resources (dollars)

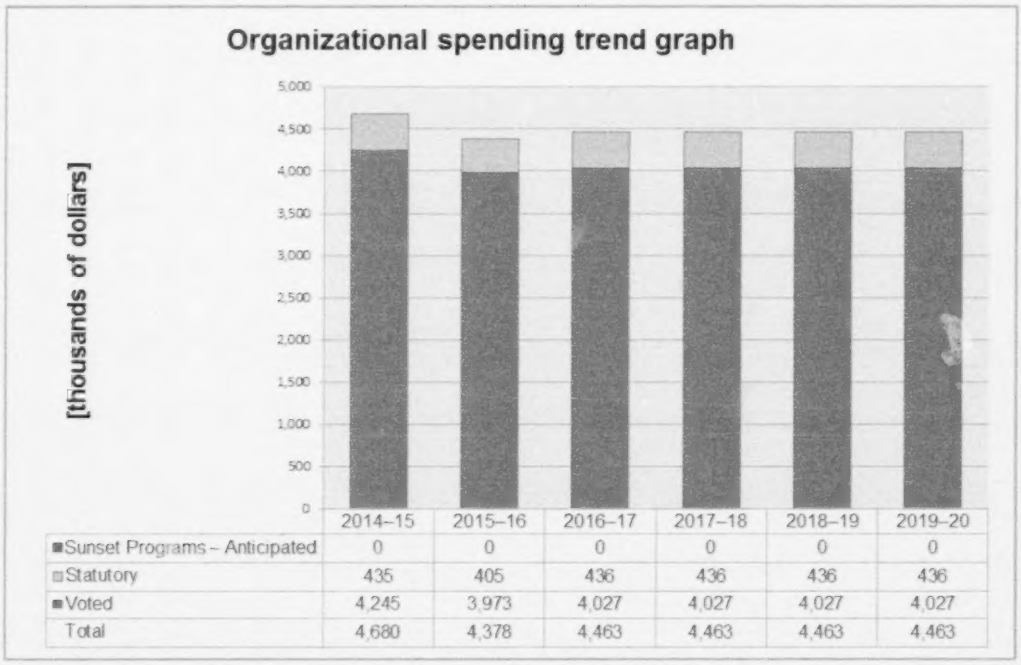
2017–18 Main Estimates	2017–18 Planned spending	2018–19 Planned spending	2019–20 Planned spending
1,363,246	1,363,246	1,363,246	1,363,246

Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2018–19 Planned full-time equivalents	2019–20 Planned full-time equivalents
6	6	6

Spending and human resources

Planned spending



Budgetary planning summary for Core Responsibilities and Internal Services (dollars)

Core Responsibility and Internal Services	2014–15 Expenditures	2015–16 Expenditures	2016–17 Forecast Spending	2017–18 Main Estimates	2017–18 Planned Spending	2018–19 Planned Spending	2019–20 Planned Spending
Ensure transparency and accountability in the lobbying of public office holders in order to contribute to confidence in the integrity of government decision making	2,784,591	2,800,843	2,919,614	3,061,393	3,061,393	3,061,393	3,061,393
Subtotal	**2,784,591**	**2,800,843**	**2,919,614**	**3,061,393**	**3,061,393**	**3,061,393**	**3,061,393**
Internal Services	1,895,935	1,576,614	1,543,072	1,363,246	1,363,246	1,363,246	1,363,246
Total	**4,680,526**	**4,377,457**	**4,462,686**	**4,424,639**	**4,424,639**	**4,424,639**	**4,424,639**

The Office's spending has remained fairly constant over the last few years. The decrease ($43K) in spending when comparing the 2014–15 Expenditures and the 2015–16 Forecast Spending is

due primarily to an increase ($139K) in spending to update the Lobbyists Registration System, a decrease ($51K) in outreach expenses as a result of the Code consultation concluded in December 2014, and a decrease ($123K) in Internal Services as a result of reduced infrastructure investments.

The planned spending for 2017–18 and future years is expected to remain constant.

Planned human resources

Human resources planning summary for Core Responsibilities and Internal Services (full-time equivalents)

Core Responsibility and Internal Services	2014–15 Full-time equivalents	2015–16 Full-time equivalents	2016–17 Forecast full-time equivalents	2017–18 Planned full-time equivalents	2018–19 Planned full-time equivalents	2019–20 Planned full-time equivalents
Ensure transparency and accountability in the lobbying of public office holders in order to contribute to confidence in the integrity of government decision making	22	22	22	22	22	22
Subtotal	**22**	**22**	**22**	**22**	**22**	**22**
Internal Services	6	6	6	6	6	6
Total	**28**	**28**	**28**	**28**	**28**	**28**

The Office's staffing level has remained constant at 28 employees for the last few years. The planned human resources for 2017–18 and future years are expected to remain constant.

The Commissioner's seven-year mandate ended on June 29, 2016 but was extended twice until June 2017 to allow for the selection of a new Commissioner. The selection process is led by the Privy Council Office and it is anticipated that a new Commissioner will be appointed in the first quarter of 2017–18.

The Deputy Commissioner has announced that he is retiring at the end of March 2017. The position will not be filled on an indeterminate basis in order to provide the new Commissioner with the flexibility to staff the position.

Estimates by Vote

For information on the Office of the Commissioner of Lobbying's organizational appropriations, consult the 2017–18 Main Estimates.[ii]

Future Oriented Condensed Statement of Operations

The Future Oriented Condensed Statement of Operations provides a general overview of the Office of the Commissioner of Lobbying's operations. The forecast of financial information on expenses and revenues is prepared on an accrual accounting basis to strengthen accountability and to improve transparency and financial management.

Because the Future Oriented Condensed Statement of Operations is prepared on an accrual accounting basis, and the forecast and planned spending amounts presented in other sections of the Departmental Plan are prepared on an expenditure basis, amounts may differ.

A more detailed Future Oriented Statement of Operations and associated notes, including a reconciliation of the net cost of operations to the requested authorities, are available on the Office of the Commissioner of Lobbying's website.

Future-Oriented Condensed Statement of Operations
For the Year Ended March 31, 2018 (dollars)

Financial Information	2016–17 Forecast Results	2017–18 Planned Results	Difference (2017–18 Planned Results minus 2016–17 Forecast Results)
Total expenses	5,289,377	5,028,544	(260,833)
Total revenues	-	-	-
Net cost of operations before government funding and transfers	5,289,377	5,028,544	(260,833)

The decrease from the 2016–17 estimated results to the 2017–18 planned results represents 4.9% of the total expenses. The difference is due primarily to a decrease in personnel costs ($133K), a decrease in professional services ($51K) and a decrease in acquisition of equipment ($45K). The amortization cost expense decreased by ($52K) due to fully amortized assets nearing the end of their life cycle. The result is offset by an increase ($20K) in telecommunications and accommodation cost.

Supplementary information

Corporate information

Organizational Profile

Deputy Head: Karen E. Shepherd

Enabling Instrument: Lobbying Act, R.S.C., 1985, c. 44 (4th Supp.)[iii]

Year of Incorporation: 2006

Other: The Office of the Commissioner of Lobbying supports the Commissioner of Lobbying, who is an independent Agent of Parliament. For administrative purposes, the President of the Treasury Board is responsible for tabling in Parliament the Office's Departmental Plan and Departmental Results Report.

The Commissioner of Lobbying is responsible for the administration of the Lobbying Act. The authority of the Commissioner is derived from the Act.

The mandate of the Commissioner is threefold:

- Establish and maintain the Registry of Lobbyists, which contains and makes public the information disclosed by lobbyists;
- Develop and implement educational programs to foster public awareness of the requirements of the Act; and
- Undertake administrative reviews and investigations to ensure compliance with the Act and the Lobbyists' Code of Conduct.

Under the Act, the Commissioner of Lobbying has the authority to grant exemptions to former designated public office holders who are subject to a five-year prohibition on lobbying activities.

The Commissioner reports annually to Parliament on the administration of the Act and the Code. At the end of any investigation, the Commissioner is also required to submit a Report on Investigations to Parliament, to present her findings, conclusions, and the reasons for her conclusions.

Reporting framework

The Office of the Commissioner of Lobbying's Departmental Results Framework and Program Inventory of record for 2017–18 are shown below:

Departmental Results Framework	Core Responsibility: **Ensure transparency and accountability in the lobbying of public office holders in order to contribute to confidence in the integrity of government decision making**		Internal Services
	Departmental Result: Lobbyists register and report their lobbying activities in accordance with the Lobbying Act.	Indicator: Number of lobbyists active during the fiscal year	
		Indicator: Number of registration activities during the fiscal year	
	Departmental Result: Canadians access information about lobbying activities through the Registry of Lobbyists.	Indicator: Number of times Registry information is accessed during the fiscal year	
	Departmental Result: Outreach and education lead to new registrations	Indicator: Number of new registrations during the fiscal year	
	Departmental Result: Lobbyists are aware of the requirement to file accurate monthly communication reports in a timely manner	Indicator: Percentage of monthly communication reports that are accurate	
		Indicator: Percentage of monthly communication reports that are filed in a timely manner	
	Departmental Result: Individuals, corporations and organizations engaged in lobbying activity comply with the Lobbying Act and the Lobbyists' Code of Conduct	Indicator: Percentage of allegations of non-compliance that are assessed	
		Indicator: Percentage of individuals, corporations and organizations subject to compliance measures that remained in compliance or demonstrated improved compliance in the subsequent 12-month period	
		Indicator: Percentage of individuals, corporations and organizations subject to verification that are found to be compliant with the Act	
	Departmental Result: Former designated public office holders who request exemptions to the five-year prohibition on lobbying receive timely decisions in order to facilitate compliance with the Lobbying Act	Indicator: Percentage of exemption reviews for which the letter of intent is completed within 60 days	
Program Inventory	Registry of Lobbyists		
	Outreach and Education		
	Compliance and Enforcement		

Concordance between Departmental Results Framework and Program Inventory, 2017–18, and Strategic Outcomes and Program Alignment Architecture, 2016–17

2017–18 Departmental Results Framework and Program Inventory of record	2016–17 Strategic Outcomes and Program Alignment Architecture of record	Percentage of Program Alignment Architecture program (dollars) corresponding to new program in the Program Inventory
Core Responsibility: Ensure transparency and accountability in the lobbying of public office holders in order to contribute to confidence in the integrity of government decision making	Strategic Outcome: Transparency and accountability in the lobbying of public office holders contribute to confidence in the integrity of government decision making	100
Program 1.1: Registry of Lobbyists	Program 1.1: Registry of Lobbyists	100
Program 1.2: Outreach and Education	Program 1.2: Outreach and Education	100
Program 1.3: Compliance and Enforcement	Program 1.3: Compliance and Enforcement	100
Internal Services	Internal Services	100

Supporting information on lower-level programs

Supporting information on planned expenditures, human resources, and results related to the Office of the Commissioner of Lobbying's Program Inventory is available in the TBS InfoBase.[iv]

Supplementary information tables

The following supplementary information tables are available on the Office of the Commissioner of Lobbying's website.

- Upcoming evaluations over the next five fiscal years
- Upcoming internal audits for the coming fiscal year

Federal tax expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures each year in the Report on Federal Tax Expenditures.[v] This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to

related federal spending programs. The tax measures presented in this report are the responsibility of the Minister of Finance.

Organizational contact information

Office of the Commissioner of Lobbying of Canada
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Ottawa, Ontario K1P 6A9
Tel: 613-957-2760
Fax: 613-957-3078
Email: QuestionsLobbying@ocl-cal.gc.ca
Website: http://lobbycanada.gc.ca

Appendix: definitions

appropriation (credit)
Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (dépenses budgétaires)
Operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Core Responsibility (responsabilité essentielle)
An enduring function or role performed by a department. The intentions of the department with respect to a Core Responsibility are reflected in one or more related Departmental Results that the department seeks to contribute to or influence.

Departmental Plan (Plan ministériel)
Provides information on the plans and expected performance of appropriated departments over a three year period. Departmental Plans are tabled in Parliament each spring.

Departmental Result (résultat ministériel)
A Departmental Result represents the change or changes that the department seeks to influence. A Departmental Result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

Departmental Result Indicator (indicateur de résultat ministériel)
A factor or variable that provides a valid and reliable means to measure or describe progress on a Departmental Result.

Departmental Results Framework (cadre ministériel des résultats)
Consists of the department's Core Responsibilities, Departmental Results and Departmental Result Indicators.

Departmental Results Report (Rapport sur les résultats ministériels)
Provides information on the actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

full time equivalent (équivalent temps plein)
A measure of the extent to which an employee represents a full person year charge against a departmental budget. Full time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

government-wide priorities (priorités pangouvernementales)
For the purpose of the 2017–18 Departmental Plan, government-wide priorities refers to those high-level themes outlining the government's agenda in the 2015 Speech from the Throne, namely: Growth for the Middle Class; Open and Transparent Government; A Clean Environment and a Strong Economy; Diversity is Canada's Strength; and Security and Opportunity.

horizontal initiatives (initiative horizontale)
A horizontal initiative is one in which two or more federal organizations, through an approved funding agreement, work toward achieving clearly defined shared outcomes, and which has been

designated (e.g. by Cabinet, a central agency, etc.) as a horizontal initiative for managing and reporting purposes.

Management, Resources and Results Structure (Structure de la gestion, des ressources et des résultats)
A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non budgetary expenditures (dépenses non budgétaires)
Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (rendement)
What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve, and how well lessons learned have been identified.

performance indicator (indicateur de rendement)
A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting (production de rapports sur le rendement)
The process of communicating evidence based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending (dépenses prévues)
For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their Departmental Plans and Departmental Results Reports.

plans (plan)
The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities (priorité)
Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program (programme)
A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture (architecture d'alignement des programmes)
A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

results (résultat)
An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

statutory expenditures (dépenses législatives)
Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

Strategic Outcome (résultat stratégique)
A long term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program (programme temporisé)
A time limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target (cible)
A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (dépenses votées)
Expenditures that Parliament approves annually through an Appropriation Act. The Vote wording becomes the governing conditions under which these expenditures may be made.

Endnotes

[i] Office of the Commissioner of Lobbying of Canada website, http://lobbycanada.gc.ca/

[ii] 2016–17 Main Estimates, http://www.tbs-sct.gc.ca/ems-sgd/esp-pbc/me-bpd-eng.asp

[iii] Justice Canada – Lobbying Act, R.S.C., 1985, c. 44 (4th Supp.), http://laws.justice.gc.ca/eng/acts/L-12.4/

[iv] TBS InfoBase, https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html

[v] Tax Expenditures and Evaluations, http://www.fin.gc.ca/purl/taxexp-eng.asp